



# Department of Justice

## United States Attorney's Office District of North Dakota

---

FOR IMMEDIATE RELEASE

May 26, 2010

<http://www.usdoj.gov/usao/nd/>

CONTACT: JULIE HOUGH

PHONE: (701) 297-7400

FAX: (701) 297-7425

### **Fargo Man Sentenced for Filing a False Tax Return**

**FARGO** - United States Acting Attorney Lynn Jordheim announced that on May 26, 2010, **Larry R. Persons** of Fargo, North Dakota, was sentenced before United States District Court Judge Ralph R. Erickson on a charge of willfully making and subscribing a false federal tax return for tax year 2003, in violation of law.

Persons, 59, pleaded guilty on March 15, 2010, to filing a false and fraudulent individual federal tax return for the tax year 2003. On April 14, 2004, Persons filed and signed under penalty of perjury his 2003 Form 1040 federal tax return and related schedules. His 2003 tax return was false because Persons omitted and failed to report at least \$121,169.00 in business income on his Schedule C, Profit or Loss from Business. Persons' failure to report all of his 2003 income resulted in a criminal tax loss to the United States of more than \$30,000 and less than \$80,000. The exact amount of the tax loss caused by Persons to the federal government will be determined through an Internal Revenue Service civil tax audit to be conducted by the IRS Examination Division, as agreed by the parties. The civil tax loss determined through the civil tax audit may also include penalties and interest in addition to the actual tax loss to the government.

-more-

Judge Erickson sentenced Persons to five years of probation, 720 hours of community service to be completed at a rate of at least 15 hours per month during the five-year period of probation, and to pay a \$100 special assessment to the Crime Victim's Fund. Persons was ordered to pay restitution, which amount will be determined at a later date after the conclusion of the civil tax audit.

The case was investigated by the Internal Revenue Service - Criminal Investigation.

Assistant United States Attorney Scott J. Schneider prosecuted the case.

-end-